

Article - Tax - General

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§11-404.

The collection of the sales and use tax on a sale for use in the State is not affected even if:

(1) as a result of solicitation by the vendor in a catalog or other written advertisement, the order of the buyer or the contract of sale is delivered, mailed, or otherwise transmitted out of the State to the vendor;

(2) the order of the buyer or the contract of sale provides for tangible personal property obtained or manufactured out of the State to be shipped directly to the buyer from the point of origin;

(3) tangible personal property, intended to be brought into the State for use in the State, is delivered outside the State directly to the buyer;

(4) the order of the buyer or the contract of sale is made or closed:

(i) by acceptance or approval out of the State; or

(ii) before the tangible personal property enters the State; or

(5) whether transportation costs are paid by the vendor or the buyer, tangible personal property:

(i) is mailed to a buyer in the State from outside the State; or

(ii) is delivered outside the State to a carrier freight on board or otherwise and directed to the buyer in the State.

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